

Township of
Langley



Est. 1873

REPORT TO MAYOR AND COUNCIL

PRESENTED:	SEPTEMBER 30, 2019 – REGULAR EVENING MEETING	REPORT:	19-140
FROM:	FINANCE DIVISION	FILE:	1970-04
SUBJECT:	2020 PERMISSIVE TAX EXEMPTIONS – AMENDING BYLAW 2019		

RECOMMENDATIONS:

That Council approve the addition of the Sources Community Resources Society at 207 and 208 - 20445 - 62 Avenue for 2020 Permissive Tax Exemption under Charitable and Not-For-Profit Bylaw 2014, No. 5117;

That Council approve the ownership change of 2013 - 248 Street from Amazing Discoveries Ministries to Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation under Church Tax Exemption Bylaw 2014, No. 5118;

That Council remove Jericho Ridge Community Church at 211 - 20740 Mufford Crescent as they are no longer occupying the space under Church Tax Exemption Bylaw 2014, No. 5118; and

That Council give first, second and third reading to the Permissive Tax Exemption Amending Bylaw 2019 No. 5512.

EXECUTIVE SUMMARY:

The Township adopted three separate property tax exemption bylaws in 2014 for charitable and not-for-profit organizations, churches, and heritage properties. These bylaws must be maintained to ensure continuing compliance with statutory requirements of eligibility and to update existing bylaws with additions as new eligible organizations establish themselves in the Township of Langley.

PURPOSE:

The purpose of this report is to update Not-For-Profit Tax Exemption Bylaw 2014, No. 5117 and Churches Permissive Tax Exemption Bylaw 2014 No. 5118.

BACKGROUND/HISTORY:

Statutory property tax exemptions are provided under *Community Charter*, Section 220 for properties such as public hospitals, private schools, buildings set apart for public worship and provincial and municipally owned public buildings and land. Council does not have any authority over statutory exemptions.

Permissive property tax exemptions are provided under *Community Charter*, Sections 224, 225 and 226 for not-for-profit and charitable organizations, churches beyond the statutory exemption, partnering, heritage, riparian and other special exemption authority, and revitalization tax exemptions. These permissive exemptions are at the discretion of Council and are subject to Township budgetary constraints.

Through permissive exemptions from property taxes, Council supports organizations that provide services that fulfill some basic need, improve the life of Langley residents and are compatible with or are complementary to services offered by the Township.

The Township adopted three separate permissive property tax exemption bylaws in 2014 for charitable and not-for-profit organizations, churches, and heritage properties. These bylaws must be maintained to ensure continuing compliance with statutory requirements of eligibility. Each of these bylaws requires removal of properties no longer meeting permissive exemption requirements, adjusting properties for changes and finally, adding new organizations meeting requirements.

The *Community Charter* requires municipalities develop and disclose objectives regarding the use of permissive tax exemptions through a permissive tax exemption policy. It is the Province's objective that the policy for making decisions about permissive tax exemptions promote consistency and certainty to prospective applicants and allow the public to have input. Attached to this report is Township Council Policy 03-837 regarding permissive tax exemptions and related Guidelines.

In 2019, Council approved an update to the Permissive Tax Exemption Policy 03-087 that will come into effect in 2021, instituting a limit of \$75,000 (escalated annually) on permissive property tax exemptions for Not-for-Profit organizations.

In accordance with Section 227 of the *Community Charter*, public notification of the estimated value of each new exemption must be advertised for two consecutive weeks in a local newspaper. The new request was advertised during the weeks of September 20 and 27, 2019.

DISCUSSION/ANALYSIS:

After a review of this year's tax exemption applications, staff provides the following recommendations for Council consideration.

Charitable and Not-For-Profit Organizations Tax Exemption Bylaw 2014, No.5117

Approve:

- Sources Community Resources Society:
22% of the improvement portion, 207 and 208 – 20445 62 Avenue

The Sources Community Resources Society is a member of Food Banks BC and Food Banks Canada, providing community members in need of free nutritional food as well as formula and diapers for babies. In addition to the foodbank, Sources Community Resources Societies also provides access to in excess of forty other free programs and

services. They include counselling for persons with addictions, mental health service, and crime victim assistance to name a few.

Church Tax Exemption Bylaw 2014, No. 5118

Change ownership name:

- Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation:
2013 248 Street

Remove:

- Jericho Ridge Community Church:
211-20740 Mufford Crescent, No longer occupying the space.

Applicable Policies:

Subject to the *Community Charter*, Section 224, the Township of Langley provides an exemption from property taxation annually to not-for-profit organizations and community facilities serving the Township and its residents. The criteria for permissive tax exemptions are described in Policy 03-837 and Guidelines as per Attachments A and B, respectively.

Legislation:

The Province considers the authority to grant permissive tax exemptions a policy tool available to municipalities to promote or achieve specific goals.

Community Charter, Section 224 states that a council may, by bylaw in accordance with this section, exempt land or improvements, or both, from municipal portion of property taxes.

Council is not obliged to grant all permissive tax exemptions that are eligible under the Section 224 of the *Community Charter*. Council has the option to decide which permissive tax exemptions they will support based on various considerations such as budgetary constraints, alignment of community values and so forth.

Financial Implications:

Permissive tax exemptions are an exemption from paying property taxes for the successful applicants.

The Township supports, through permissive exemptions from property taxes, organizations that provide services that fulfill some basic need, improve the life of Langley residents and are compatible with or are complementary to services offered by the Township.

The approximate value of a 1% Property Tax increase in 2020 is equal to \$1.3 million.

Value of Permissive Tax Exemptions	Actual 2019	Estimated 2020
Churches	\$745,740	\$781,320
Charitable and Not-For-Profit Organizations	\$641,427	\$674,337
Heritage properties	\$24,462	\$25,685
TOTAL	\$1,411,629	\$1,481,342

The table below compares the estimated value of permissive tax exemptions recommended for 2020 with those exemptions granted for 2019.

Reconciliation of Changes (In estimated 2020 dollars)	Churches	Charitable and Not- For-Profit	Heritage Properties	TOTAL
Opening Balance	\$783,027	\$673,498	\$25,685	\$1,482,210
Proposed additions	\$0	\$839	\$0	\$839
Proposed adjustments	\$0	\$0	\$0	\$0
Proposed deletions	-\$1,707	\$0	\$0	-\$1,707
Closing Balance	\$781,320	\$674,337	\$25,685	\$1,481,342
Number of Properties	61	59	8	128

Respectfully submitted,

KIM KENWARD
 ACTING MUNICIPAL COLLECTOR
 for
 FINANCE DIVISION

This report has been prepared in consultation with the following listed departments.

CONCURRENCES	
Division / Department	Name
Finance Division	K. Sinclair

ATTACHMENT A – Permissive Tax Exemption Policy 03-837
 ATTACHMENT B – Permissive Tax Exemption Guidelines
 ATTACHMENT C – Sources Community Resources Society (application)
 ATTACHMENT D – Sources of Community Resources Society (map)



COUNCIL POLICY

**Subject: PERMISSIVE EXEMPTIONS FROM
PROPERTY TAXATION**

Policy No:
Approved by Council:
Revised by Council:
Revised by Council:

03-837
2006-05-13
2019-04-01
2019-07-22

1. Purpose

- 1.1 The Community Charter Sections 224, 225 and 226 grants Council the discretion to provide permissive exemptions from property taxes for Charitable and Not-for-profit organizations in accordance with regulations set out in those sections and subject to the Township's budgetary constraints.
- 1.2 The purpose of this policy is to set the parameters under which Council will consider applications for permissive exemptions from property taxes for organizations which are eligible for such exemptions under the Community Charter Sections 224, 225 and 226. The parameters will provide fair, consistent treatment and consideration for all applicants providing charitable and not-for-profit services for the benefit of Township of Langley Residents.

2. Background

- 2.1 Statutory property tax exemptions are provided under *Community Charter* Section 220 for properties such as schools, public hospitals, buildings set apart for public worship and provincial and municipally owned public buildings and land. Council does not have any authority over these statutory exemptions.
- 2.2 Permissive property tax exemptions are provided under *Community Charter* Sections 224, 225 and 226 for not-for-profit and charitable organizations. These permissive exemptions are at the discretion of Council and are subject to the Township's budgetary constraints.
- 2.3 Council supports, through permissive property tax exemptions, organizations which provide services that fulfill some basic need, improve the life of Township residents and are compatible with or are complementary to services offered by the Township.
- 2.4 Due to budgetary constraints, Council has limited the Township's support to those organizations which meet the parameters set out in this policy. In addition, effective 2021, Council has instituted a limit of \$75,000 (escalated annually) on permissive property tax exemptions for Not-for-Profit organizations.

3. Policy

3.1 **General Eligibility for Permissive Exemptions**

Council will only consider applications for permissive tax exemptions from charitable and not-for-profit organizations which are in good standing with their respective establishing and governing bodies.

Permissive tax exemptions previously granted by Council are subject to an annual review to ensure that they continue to qualify for an exemption based on the most current available information at the time of the review.

All applications must be consistent with the Township of Langley policies, plans, by-laws and regulations.

Council may designate only a portion of land/improvements as exempted where the following circumstances exist:

- a) A portion of the land/improvements is used by private sector and/or organization not meeting Council's exemption criteria.
- b) The applicant already receives a grant from the municipality, provincial or federal government.
- c) The applicant meets all eligibility criteria, however Council may at its discretion grant a partial exemption.

Council may impose conditions on the exempted land/improvements with the applicant organization, including but not limited to:

- a) Registration of a covenant restricting use of the property.
- b) An agreement committing the organization to immediately disclose any substantial increase in the organizations' revenue or anticipated revenue.
- c) Requiring repayment of monies equal to the foregone tax revenue.

3.2 **Buildings for Public Worship**

Lands Used or Occupied by a Church as Tenant or Licensee

Under Section 224(2)(g), Council may exempt the land or improvements used or occupied by a religious organization as tenant or licensee for the purpose of public worship or for the purposes of a church hall, which council considers necessary to land or improvements so used or occupied.

Township will consider providing exemptions for the land, improvements and surrounding area used for parking for the church or church hall under this category with the following conditions:

- Lease agreement requiring direct payment of property taxes to the Township of Langley.
- Owner to complete Statutory Declaration agreeing to Council Policy and Guidelines.

No permissive tax exemptions will be considered for sub leasing of areas within the footprint and surrounding areas considered for exemption. Any areas used for caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, will NOT be considered for permissive exemption.

Buildings for Public Worship

Buildings for public worship and the footprint of land on which they stand automatically receive a statutory exemption under Section 220.

Under Section 224(2)(f) in relation to property that is exempt under Section 220, Council may exempt an area of land surrounding the exempt building; a hall that Council considers is necessary to the exempt building and the land on which the hall stands; and an area of land surrounding a hall that has been exempted.

Township will only consider exempting the surrounding area for the exempted Church or Place of Worship

- For Properties up to one (1) hectare in size, all such land shall be exempt
- For Properties that exceed one (1) hectare in size, the area of land shall be exempted up to one (1) hectare or eight (8) times the mandatory exempted footprint (area) of the Church or Place of Worship buildings and halls, whichever is greater:
- A Property adjacent to and owned by the Church or Place of Worship that is developed as a parking lot for the Church or Place of Worship, may be considered for exemption up to one (1) hectare as long as the area is used for the sole purpose of parking for the Church or Place of Worship services
- Where there is a residence located on the same Property as a Church or Place of Worship in Schedule 'A' the residence and any ancillary buildings and the land upon which the residence and ancillary buildings actually stands, as well as any area of land deemed to be associated with the use and enjoyment of the residential and ancillary buildings, shall be assessed and taxes as residential property.

Any areas used for caretaker's accommodation, church manse, care homes, retirement homes, commercial activities, will NOT be considered for permissive tax exemption.

3.3 Not-For-Profit, Charitable Organizations and Community Halls

Under Section 224(2)(a)(i), Council may exempt land and/or improvements that are owned or held by a charitable, philanthropic organization or other not-for-profit organization and the Council considers are used for a purpose that is directly related to the purposes of the organization.

The Township will only consider exempting land and/or improvements that are owned or held by not-for-profit organizations which are supported in whole or in part by public funds and used exclusively for charitable or philanthropic purposes. The permissive exemption has an upper limit of \$75,000 (escalated annually) beyond which, assessments would become taxable. To qualify for an exemption under this section, the applicants must demonstrate that the services of their organization are open to and used predominantly by Township of Langley residents.

3.4 **Care Homes, Private Hospitals/Institutions, Daycares**

Under Section 224(2)(a & j), Council may exempt land or improvements owned or held by a person or organization and operated as a private hospital licensed under the Hospital Act or as a licensed community care facility, or registered assisted living residence, under the Community Care and Assisted Living Act. Township will not consider providing any exemptions under these sections for the following reasons:

- These services are the responsibility of senior government. There are Provincial and Federal programs in place to assist these organizations and the services that they provide are the responsibility of these senior governments.
- Council would like to ensure that Township of Langley residents are not overtaxed by the increasing number of regional and broader organizations located in the Township of Langley and receiving exemption from taxation.

Heritage

Under Section 225(2)(b), Council may provide a tax exemption for eligible heritage property, being property that is protected heritage property; subject to a heritage revitalization agreement under section 966 of the Local Government Act; subject to a covenant under section 219 of the Land Title Act that relates to the conservation of heritage property; or if the exempted heritage property is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement.

Township will consider providing property tax exemptions for the revitalization of eligible heritage properties as an incentive to encourage the preservation, rehabilitation or restoration of heritage resources in the Township.

Eligible heritage properties include protected heritage properties under section 967 of the Local Government Act, properties included on a schedule of protected heritage property in a heritage conservation area under section 970.1(3)(b) of the Local Government Act, property subject to a heritage revitalization agreement under Section 966 of the Local Government Act, or properties subject to a covenant under section 219 of the Land Title Act related to the conservation of heritage property.

3.5 **Revitalization Tax Agreements**

Under Section 226, Council may consider revitalization tax exemptions to encourage revitalization in the Township. Such exemptions must be in accordance with a revitalization program bylaw which provides details of the program. There also must be an agreement with the property owner detailing any requirements and conditions Council stipulates. Finally once all the revitalization program bylaw and owner agreement requirements and conditions are met a revitalization tax exemption certificate must be issued for the property.

Township of Langley does not currently have any revitalization tax agreements in place but would consider providing revitalization tax exemptions on an individual basis.



Permissive Tax Exemption Guidelines

Date Sept 9, 2019
File No: 1970-04

1. Purpose

- 1.1 Permissive Exemption from Property Taxation Policy sets the parameters under which Council will consider applications for permissive exemptions from property taxes for organizations which are eligible for such exemptions under Community Charter Sections 224, 225 and 226. The parameters will provide fair, consistent treatment and consideration for all applicants providing charitable and not for profit services for the benefit of Township of Langley Residents.
- 1.2 The purpose of this Guideline is to provide further details on the application of Council's policy on Permissive Exemptions in accordance with the respective Community Charter sections.
- 1.3 The objective of this Guideline is to:
 - 1.3.1 Provide consistent and equal treatment and consideration for all applicants,
 - 1.3.2 Facilitate the provision of charitable and not for profit services for the benefit of Township of Langley residents,
 - 1.3.3 Allow for consideration of a wide diversity of organizations and evaluation of each application on its own merits.

2. General Eligibility for Permissive Exemptions

- 2.1 Council will only consider applications for permissive tax exemptions from charitable and not-for-profit organizations which are in good standing with their respective establishing and governing bodies.
- 2.2 The exemptions can only be considered after buildings are constructed and have received final inspection and occupancy permit. The applicants also need to be occupying the building and operationally compliant with municipal regulations and policies.
- 2.3 Permissive tax exemptions previously granted by Council are subject to an annual review to ensure that they continue to qualify for an exemption based on the most current available information at the time of the review.
- 2.4 The Township may adjust a permissive property tax exemption for a property should factors important to the eligibility of the property for an exemption change. These changes include, but not limited to, change of use, change of ownership and/or non-compliance with Township of Langley bylaws, policies and regulations.

- 2.5 Effective 2021 Council has instituted a limit of \$75,000 (escalated annually) on permissive property tax exemptions for Not-for-Profit organizations.
- 2.6 Council may designate only a portion of land/improvements as exempted where the following circumstances exist:
 - 2.6.1 A portion of the land/improvements is used by private sector and/or organization not meeting Council's exemption criteria.
 - 2.6.2 The applicant already receives a grant from the municipality, provincial or federal government.
 - 2.6.3 The applicant meets all eligibility criteria, however Council may, at its discretion, grant only a partial exemption.
 - 2.6.4 Effective 2021 Council has instituted a limit of \$75,000 (escalated annually) on permissive property tax exemptions for Not-for-Profit organizations.
- 2.7 Council may impose conditions on the exempted land/improvements with the applicant organization, including but not limited to:
 - 2.7.1 Registration of a covenant restricting use of the property.
 - 2.7.2 An agreement committing the organization to immediately disclose any substantial increase in the organizations' revenue or anticipated revenue.
 - 2.7.3 Requiring repayment of monies equal to the foregone tax revenue.
- 3. Application for Permissive Exemption**
 - 3.1 Applicants will complete Township application forms and provide supporting documents for their request for permissive exemptions.
 - 3.2 All applications and supporting documents for permissive exemptions must be received at the Township by June 15 each year.
 - 3.3 Applications must comply with all guidelines as set out in this document. Council may, at its discretion, reject any or all applicants in any given year.
- 4. Guidelines**
 - 4.1 Consistency with municipal policies, plans, bylaws and regulations
 - 4.1.1 The use of the property must be consistent with and in support of all municipal legislation,
 - 4.1.2 Organizations receiving a permissive tax exemption must be in compliance with all municipal policies, plans, and bylaws and with any other applicable regulations,
 - 4.1.3 Township will not support an organization whose charter or practices encourage discrimination on the basis of age, sex, ethnic origin or religion.
 - 4.2 Nature of services provided by applicants
 - 4.2.1 Services provided by applicant organizations should be complementary extensions to municipal services and programs and should fulfill some basic need, or otherwise improve the quality of life of Township of Langley residents.

- 4.2.2 Community Halls should provide services to the residents within the community and fill a need that would otherwise be borne by the Township.
 - 4.2.3 It is the responsibility of the applicant to demonstrate how the service will complement Municipal services.
 - 4.2.4 Input may be requested by Municipal departments to determine if the service being offered will complement Municipal services
 - 4.2.5 Services provided need not be for the sole benefit of Township of Langley residents, but Township of Langley residents should be the majority users of the service. Township of Langley residents should not become overtaxed by an increasing number of regional and broader organizations locating to the Township of Langley and receiving exemption from taxation.
 - 4.2.6 Permissive tax exemptions will be based on the principal use of the property. Council may consider partial exemptions at its discretion where the property has multiple uses, some of which may not be eligible for exemption.
 - 4.2.7 Township of Langley residents must be the primary recipients of the organization's services and the services must be accessible to the public at large. The Township of Langley wants to ensure that residents generally will not be restricted from accessing the services of the organization.
- 4.3 Places of Worship
- 4.3.1 Places of worship are recommended for permissive tax exemption for terms of 5 years with an annual certificate signed by approving officers that no changes have occurred.
 - 4.3.2 For administrative purposes, Permissive Tax Exemptions for Places of Worship will run on a five year cycle. If a new application(s) is approved within the current 5 (five) year Permissive Exemption Bylaw term, the newly approved exemption will be in effect for the number of years remaining in the cycle. An example for a five year cycle for 2019-2023 is as follows:

Application Due Date	Number of Years of Exemption	Permissive Application Year
July 15, 2018	5 years	2019
July 15, 2019	4 years	2020
July 15, 2020	3 years	2021
July 15, 2021	2 years	2022
July 15, 2022	1 year	2023

4.3.3 Properties under construction will not be considered for permissive exemption until *Accepted Final Inspections* have been completed and are in use as a place of worship or private school

4.3.4 Caretaker's residence, church manse or other occupied dwellings on the lands will not receive permissive tax exemption.

4.4 Not-for-Profit Organizations

4.4.1 Only not-for-profit organizations will be considered for permissive tax exemptions.

4.4.2 Applicants can demonstrate non-profit status by being a registered charitable institution or society. Registered organizations must be able to demonstrate compliance with the Society Act and provide evidence to corroborate compliance at a minimum through Canada Revenue Agency filing or other documentation as requested.

4.4.3 Council may require evidence of financial need including demonstration that the lack of tax exemption would impair the provision of services to the community or impose significant hardship on users. This is to make certain that municipal support is not used to further the activities of an individual or organization that, but for the not-for-profit status, would otherwise be considered a business. In addition, the property receiving a permissive tax exemption would not ordinarily be used for this purpose by an organization having equivalent operations in the business community.

4.5 Heritage and Revitalization Tax Agreements

4.5.1 These exemptions will be reviewed on a case by case basis as each one is unique and subject to other regulations.



Permissive Tax Exemption Application

Not-For-Profit Organizations

1 Property Information

Property address 207 + 208 20445 62 Ave	
Folio number 07584 22021	PID number 024-582-000
Registered property owner 1196156 BC LTD	

2 Organization Information

Year of Exemption **2020**

Organization full name (if different from above) Sources Community Resources Society	
Preferred contact name Denise Darrell	
Preferred email ddarrell@sourcesbc.ca	
Mailing address 201 - 15252 32 Ave	
City Surrey	Postal code V3Z 0R7
Society number 107828360RR0001	Business number (CRA)
Township of Langley Business Licence number All not-for-profit organizations must have a business licence (no cost) solely for fire safety purposes. 1025752	
Applications cannot be considered for societies not in good standing. Is this society in good standing? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Council may only provide tax exemptions under Section 224 of the <i>Community Charter</i> . This exemption is sought under Section 224 Subsection _____ Clause _____	
An exemption is being sought for <input type="checkbox"/> whole parcel <input checked="" type="checkbox"/> portion of parcel, as indicated on attached site plan	
Is your organization not-for-profit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



2 Organization Information continued

What services do you provide?

Distribution of donated food to Food Bank Registrants residing in Langley

Is your organization accessible to the public? ☒ Yes ☐ No

How is the general public made aware of your services?

As accredited members of Food Banks BC and Food Banks Canada in good standing. We are listed on their respective websites and part of their social media campaigns

We have a communications strategy that involves a social media presence, print media, website etc

Referrals are made from other community agencies and services providers in Langley, including School District 35, Stepping Stones, Encompass Youth Hub, meals on Wheels etc

What is the size of your membership?

n/a

What percentage are residents of the Township of Langley? 100 %

How is your organization a complementary extension to municipal services and programs?

We provide supports for low income residents, through the provision of free nutritional food. Registrants at our Food Bank are able to access all of Sources Community Resources Societies 40 + other free programs and services. These include but are not limited infant development programs, counseling for persons with addictions, mental health services, women who are or have experienced violence, free youth counseling, crime victim assistance programs, employment programs, community inclusion services, family services program, a legal resource centre, volunteer services etc

How does your organization benefit Township of Langley residents?

The Sources Langley Food Bank is a member of Food Banks BC and Food Banks Canada, providing community members in need a minimum of 3 days' worth of food per person per week. Formula and diapers are provided for babies.

An Advocate is on site twice a month to provide assistance in Income Assistance, Disability, Tenancy & Housing and other Income Support issues.

How would your organization be impacted if it did not receive a tax exemption?

We would not get a reduction in our lease rates, therefore these savings would not be passed onto our registrants in terms of purchasing fresh produce and proteins for their weekly distribution



3 Principal Property Use

What is the principal use of the property?

Food Bank Storage and Distribution

Number of buildings on property	Number of occupants per building	Describe building use
2		

What is the square footage of the living area?

Is any portion of the building or property owned, rented, or leased by commercial, private, or not-for-profit groups beside your own organization?

☐ No ☒ Yes. Explain

Two warehouse spaces

4 Financial Information

Has your organization applied for or received funding from any other government or non-government organization?

☐ No ☒ Yes. Complete the following:

Funding Agency	Grant or Funding Type	Status	Amount
Province of BC	Gaming Grant	Active	\$ 6000
			\$
			\$
			\$
			\$
			\$

Does your organization have revenue generating activities on your property, i.e. hall rentals, catering, daycares, preschools, parking lots, etc?

☒ No ☐ Yes. Explain or attach fee schedule

Activity	Organization or Operator	Fee Charged	Annual Income
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

5

Officer Certification

Information and signatures from two of the organization's officials are required.

Failure to disclose all relevant information may result in your application being revoked and repayment of foregone tax revenue.

To receive consideration, your organization must be in compliance with all municipal regulations, zoning, policies, and bylaws.

We certify that all information provided above and materials submitted to the Township of Langley in support of this application are complete, true, and correct in all respects.

Denise Darrell

Name

604 541 4820

Daytime phone



Signature

Executive Director, Community Services

Title

ddarrell@sourcesbc.ca

Email

Sept 04,2019

Date (mm/dd/yyyy)



Name

Title

Daytime phone

Email

Signature

Date (mm/dd/yyyy)

Office use only	
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied
Letter mailed	
Bylaw #	Date
Exempt	%
Folio	

Any personal information collected on this form will be managed in accordance with the *Freedom of Information and Protection of Privacy Act*. Direct enquiries, questions, or concerns regarding the collection, use, disclosure, or safeguarding of personal information associated with this form to: Supervisor, Information, Privacy, and Records Management, Township of Langley, 20338 – 65 Avenue, Langley, BC V2Y 3J1 fo@tol.ca 604.532.7396

Signature: Janet Weber
Janet Weber (Sep 6, 2019)

Email: jweber@sourcesbc.ca

Township of
Langley

EST. 1873

Permissive Tax Exemption Statutory Declaration

I, Ron Madsen 1196156 BC Ltd. of 20445 62nd Ave
Print first and last name Civic address

in the Province of British Columbia, DO SOLEMNLY DECLARE that:

I am the registered owner of #2071 #208- 20445 62nd Ave
Civic address of lease

I understand that Sources Community Resources Society (Food Bank) is receiving a permissive
Tenant name
 tax exemption as a non-profit organization.

I have read and understand the Township of Langley's permissive tax exemption policy and guidelines.

If the tenant's lease is terminated for any reason, I will contact the Township of Langley immediately.

I acknowledge that, should the tenant's lease be terminated for any reason, the property will immediately become taxable, and I will become responsible for paying property taxes.

I acknowledge that, should the listed tenant default on any of their responsibilities to the Township of Langley, the property will become taxable and the Township of Langley may levy taxes foregone.

I/We make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

DECLARED BEFORE ME AT Langley in the Province of British Columbia
City

this 11th day of June, 2019.

[Signature]
 Owner signature

Owner signature

[Signature]

V.P. PATEL, CPA
 189 13897 74th Ave.
 Surrey, BC V3W 6G6



Signature of Commissioner for Taking Affidavits in the Province of British Columbia

Folio _____

Any personal information collected on this form will be managed in accordance with the Freedom of Information and Protection of Privacy Act. Direct enquiries, questions, or concerns regarding the collection, use, disclosure or safeguarding of personal information associated with this form to: Supervisor, Information, Privacy, and Records Management, Township of Langley, 20338 - 65 Avenue, Langley, BC V2Y 3J1 | foip@tol.ca | 604.533.6101

Finance Division

20338 - 65 Avenue, Langley, BC V2Y 3J1

t. 604.533.6005

tol.ca



20457

20445 62nd Ave.

207 208

205 84

Assessment of Impact
Harcourt
10/8/2020

$$\begin{array}{r} 12.34 \\ 12.34 \\ \hline 24.68 \end{array}$$

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2019 NO. 5512

EXPLANATORY NOTE

Section 220 of the *Community Charter* provides for a mandatory tax exemption for buildings set apart for public worship.

Section 224 (2) (f), (g) and (h) of the *Community Charter* provide for a permissive tax exemption for the surrounding lands to these exempt buildings.

Section 225 (3) of the *Community Charter* authorizes exemption of eligible heritage property from taxation, including the building, improvement and surrounding lands.

Bylaw 2019 No. 5512 provides for amendments to the following Permissive Tax Exemption Bylaws:

Charitable and Not-For-Profit Bylaw 2014, No. 5117

- To add Sources Community Resources Society – 207 and 208 – 20445 - 62 Avenue

Churches Permissive Tax Exemption Bylaw 2014 No. 5118

- To remove Jericho Ridge Community Church – 211- 20740 Mufford Crescent
- To change the ownership name of 2013 - 248 Street from Amazing Discoveries Ministries to Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

PERMISSIVE TAX EXEMPTION AMENDING BYLAW 2019 NO. 5512

The Municipal Council of the Corporation of the Township of Langley, in Open Meeting Assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "Permissive Tax Exemption Amending Bylaw 2019 No. 5512".
2. The "Charitable and Not-For-Profit Bylaw 2014, No.5117," as amended is further amended.

Name & Address	Legal	Folio	Exempt
Additions			
Sources Community Resources Society 207 and 208 20445 62 Avenue	LT 7, SEC 33, TWP 10, NWD, PL NWP1553	0758422021	22% of improvement

3. The "Churches Permissive Tax Exemption Bylaw 2014 No.5118," as amended is further amended:

Name & Address	Legal	Folio
Changes		
Vietnamese Unified Buddhist (Hoa-Nghiem) Congregation 2013 248 Street	LT 6, SEC 15, TWP 10, NWD, PL NWP34185	0257711113

Name & Address	Legal	Folio
Remove		
Jericho Ridge Community Church 20740 Mufford Crescent	LT 96, DL 311, NWD, PL NWP41620	0118911008

READ A FIRST TIME the _____ day of _____, 2019
 READ A SECOND TIME the _____ day of _____, 2019
 READ A THIRD TIME the _____ day of _____, 2019
 ADOPTED the _____ day of _____, 2019

Mayor

Township Clerk
